

PCA – Process Case Management Agency Annual Cost Report and Perform Desk Review or Field Audit and Cost Settlement

Purpose: Review the cost report using desk review or field audit procedures to determine if reported costs are allowable and reasonable for Case Management Agency providers and calculate cost settlement. Form 470-0664, Financial and Statistical Report is due 90 days after the end of the provider's fiscal year.

Identification of Roles:

1. Accounting Assistant – reviews the cost report to determine if all the necessary information was completed and received. Imports/data enters cost report. Also reviews the reported items to make sure it foots and ties out to supporting documentation.
2. Staff Accountant – performs desk review or field audit procedures to determine reasonable and allowable costs and calculates cost settlement.
3. Senior Accountant – may perform desk review procedures, performs field audit procedures and may perform first reviews.
4. Supervisor – may perform first review of field audit procedures and performs final review of field audit procedures, adjustments and cost settlement.
5. Manager – performs final review of field audit procedures, adjustments and cost settlement.

Performance Standards:

Settle cost reports within twelve months after receipt of the financial and statistical report.

Path of Business Procedure:

- Step 1: Generate IAMM3500-R016 and IAMM3500-R017 reports from MMIS
- Step 2: Retrieve IAMM3500-R016 and IAMM3500-R017 reports in OnBase.
- Step 3: Mail blank Medicaid Cost Report and IAMM3500-R016 and IAMM3500-R017 reports to agency.
- Step 4: The cost reports are submitted by case management providers. Mailroom receives Cost Report and scans into On-Base. Electronic version may be received via e-mail.
- Step 5: Postmark date of Cost Report is scanned into On-Base.
- Step 6: Receive notification from On-Base that cost report is ready for processing
- Step 7: Receive hard copy or electronic version of Cost Report from mailroom.
- Step 8: Perform preliminary review.

- Step 9: Log receipt of Cost Report in the status log in Access and Iowa Medicaid Cost and Rate Setting System (IMCARS).
- Step 10: Send "Cost Report Acknowledgment" letter to agency. Letter is located on the Provider Cost Audit share drive.
- Step 11: Cost Report information is data entered into IMCARS.
- Step 12: Generate IAMM3500-R016 and IAMM3500-R017 reports from MMIS
- Step 13: Retrieve IAMM3500-R016 and IAMM3500-R017 reports in OnBase.
- Step 14: Review Cost Report for mathematical accuracy and completeness and note exceptions.
- Step 15: Log support staff review complete date in the status log in Access and IMCARS.
- Step 16: Review permanent file and prior year findings in the provider desk review files.
- Step 17: Perform risk assessment using analytical procedures and make a scope determination.
- Step 18: Perform desk review and/or field audit
- Step 19: Make necessary adjustments to reported data.
- Step 20: Calculate final cost settlement.
- Step 21: Log accountant review complete date in the status log in Access and IMCARS.
- Step 22: Perform first review of procedures, adjustments and cost settlement.
- Step 23: Log first review complete date in the status log in Access and IMCARS.
- Step 24: If field audit, perform final review of procedures, adjustments and cost settlement.
- Step 25: Process Desk Review or Audit and Cost Settlement Report.
- Step 26: Send the provider rate sheet from IMCARS to the agency via mail.
- Step 27: Log date report sent in the status log in Access and IMCARS.
- Step 28: Send rate file with effective date to MMIS and ISIS to be imported.
- Step 29: Complete mass adjustment request form and send to CORE.
- Step 30: Review and release mass adjustment.
- Step 31: Log mass adjustment release date in the status log in Access.
- Step 32: Send Quarterly Agreed Upon Procedure Report to the Department of Human Services (DHS).

Forms/Reports:

1. Form 470-0664, Financial and Statistical Report
2. Provider workpapers.
3. IAMM3500-R016 and IAMM3500-R017 reports from Core MMIS.
4. Desk Review/Field Audit/Cost Settlement program and workpapers.
5. Desk Review/Field Audit/Cost Settlement Report.
6. Mass Adjustment Request Form

RFP References:

6.7.1.2b

Interfaces:

IME Core unit

Medicaid Management Information System (MMIS)

Iowa Medicaid Cost and Reporting System (IMCARS)

Attachments:

Form 470-0664 –

<http://www.ime.state.ia.us/docs/470-0030.xls>